

# Exhibit 100

**Manafort Proffer**

**EDVA (Guilty Verdicts on Counts 1-5, 12, 25, 27)**

**Counts 1-5 (7206(1))**

- I told my bookkeeper and accountants about income that passed into my U.S. bank accounts
- I did not reveal to them the income that went from my Cypriot bank accounts to vendors in the U.S. for my personal benefit.
- My individual income tax returns thereby underreported my income, and I knew that they were false when I filed them.
- I removed my signature authority over the various Cypriot bank accounts but I continued to exercise control over the accounts by instructing Rick Gates how to transfer the monies in those accounts.
- When my accountants asked me if I had any foreign bank accounts, I answered "no." As a result, Schedule B of my Form 1040 Individual Income Tax Returns was false, and I knew that it was false when I filed it.

**Counts 11-14 (FBAR)**

- when my accountants asked me if I had any foreign bank accounts, I answered "no." As a result, I caused my accountants to fail to file annual FBAR forms, and I knew that I was required to file them.

**Counts 24-25 (Citizens Howard Street)**

- I submitted a false 2014 DMI tax return to Citizens in support of my loan application. It was false in that it reported a \$1.5 million debt to Peranova. I knew that this was not a bona fide loan and was actually income in a prior year.
- I then caused Rick Gates and others to create and send false documentation to Citizens showing that the Peranova loan had been forgiven in 2015.
- I falsely represented to Citizens that Howard Street was a second home for Jeff Yohai and Jessica and was not a rental property, when I knew that they were renting out the property.

**Counts 26-27 (Banc of California)**

- I caused to be submitted to the Banc of California a falsified 2015 DMI P&L that overstated income by \$4 million.

**Count 28 (Citizens Union Street)**

- I caused Jeff Yohai to submit on my behalf a falsified 2016 DMI YTD P&L that overstated income by more than \$2 million.

Counts 29-32 (FSB)

-I caused to be submitted to FSB doctored P&Ls for DMI for 2015 and 2016, which overstated income by \$4 million and \$3.5 million

-I also falsely represented to FSB that a \$300,000 delinquency on my DMI AMEX card was not DMI's but rather was Rick Gates's personal expenditure and had Rick Gates submit a false letter in support.

FARA

-I failed to register as an agent of a foreign principal.

-I knew that my representation of the Party of Regions within the United States, including a meeting with a U.S. Congressman, required me to file a FARA statement.

-I also aided and abetted [REDACTED], in their failure to register as agents of a foreign principal.

-I assisted them in using a nominee client, the ECFMU, to create the appearance that they qualified for the LDA exemption to FARA when we all knew that their true client was the Party of Regions.

-I caused false statements to be made to the DOJ FARA office of the National Security Division of the DOJ.

-I knew that DMI's representation of the Party of Regions included meetings and outreach within the United States. I also knew that Rick Gates and I arranged and facilitated communications with U.S. officials and media outlets.

-I also knew that, although DMI had a written 30-day document retention policy, Rick Gates and I had and could have produced documents that were older than 30 days.

-I together with Rick Gates, failed to file Foreign agent registration forms.

Count 2 (Conspiracy to Launder Money)

-I, together with Rick Gates, conducted financial transactions by sending money from Cyprus to the United States to pay for my personal expenditures and investments, knowing that the money came from my consulting work in Ukraine for which I did not register under FARA.

-The transactions were not reported to the bookkeeper or accountants and were therefore not reported on my federal income tax returns thereby underreporting my taxable income

Count 3 (Failure to Register under FARA)

-I failed to register as an agent of a foreign principal. I knew that my representation of the Party of Regions within the United States, including a meeting with a U.S. Congressman, required me

to file a FARA statement, as did my role in supervising the activity of U.S. consultants who conducted lobbying activity in the U.S. and assisting in those activities.

-I also aided and abetted [REDACTED], in their failure to register as agents of a foreign principal by representing that the ECFMU was their client when the true client was the Party of Regions.

Count 5 (False Statements (1001))

-I made the false statements described in Count 4 to the FARA office, which is a part of the Executive Branch of the U.S. government.

Witness tampering

-In response to press reports concerning the Superseding Indictment I attempted to contact Mr. [REDACTED], a former consultant that I had worked with regarding Ukraine political issues, through a group known as the Hapsburg Group

-I left a message for Mr. [REDACTED] emphasizing that his group was working in Europe.

- I contacted KK and requested that he reach out to Mr. [REDACTED] and another member of the Hapsburg group to do the same

-knowing that Mr. [REDACTED] and the members of the Hapsburg group also directed their Ukrainian outreach into the United States and previously including meeting with members of the U.S. government.